AMENDMENTS TO THE SPECIFICATION:

Please amend the paragraphs at page 2, line 5 through line 23 as follows:

However, in the case that the hydraulic cylinder functions as the damper ~~dumper~~ described above, especially when the sharp turn is made to avoid danger, flow of the hydraulic oil to be returned to the hydraulic control valve from one of oil chambers is stopped by the one-way valve, and the steering assist power is lowered so that the problem occurs in that the heavy load applied to the steering wheel. To avoid this, damper valves are provided for respective hydraulic circuits connecting the hydraulic control valve and left and right oil chambers, respectively.

Such a damper valve is disclosed in JP-A-2001-158369, and as shown in Fig. 14 9, a valve sleeve 102 is disposed within a hollow casing 101, and the interior of the casing 101 is partitioned by the valve sleeve 102 into a first chamber 103 and a second chamber 104. The first chamber 103 communicates to a hydraulic control valve side through a first port 105 and the second chamber 104 communicates to a hydraulic cylinder side through a second port 106.

Please amend the paragraphs at page 5, line 21 through page 8, line 21 as follows:

In order to solve the above object, an exemplary embodiment of the present invention provides a damper valve that includes a hollow casing, a valve sleeve, a spool, a spring, a supply passage, a one-way valve, a reflex passage and a valve member. The hollow casing includes a first port connected to a hydraulic pump side and a second port connected to a

hydraulic actuator side. The valve sleeve divides the casing into a first chamber communicating with the first port and a second chamber communicating with the second port and includes a plurality of communicating passages communicating with the first chamber and the second chamber. The spool is axially moveable with respect to the valve sleeve in the first chamber. The spring urges the spool toward the second chamber. The supply port supplies hydraulic oil to the first chamber through the first port to the second chamber through the spool and the valve sleeve. The one-way valve is provided in the supply port and allows the hydraulic oil to flow from the first port to the second port and inhibits the hydraulic oil from flowing from the second port to the first port. The reflux passage leads the hydraulic oil from the second chamber to the first chamber through the communicating passages. The valve member covers the openings of the plurality of communicating passages which face the first chamber. The valve member is elastically deformed by a low flow rate of the hydraulic oil flowing from the second chamber to the first chamber and when a flow rate of the hydraulic oil flowing from the second chamber to the first chamber exceeds a predetermined value, the valve member is moved with the spool against the urging force of the spring to widely open the openings of the communicating passages.

In another exemplary embodiment of the present invention, the valve member is an annular member surrounding the spool, and an inner circumference of the annular member is held between the valve sleeve and the spool.

In yet another exemplary embodiment of the present invention, a gap is formed between an outer circumference portion of the valve member and the openings of the communicating passages.

In a further exemplary embodiment of the present invention, an annular projection, to

which the valve member is abutted, is formed at an end surface of the valve sleeve to form the gap.

In yet another exemplary embodiment of the present invention, the valve further includes a shim interposed between the valve member and an end surface of the valve sleeve to form the gap.

In another exemplary embodiment of the present invention, the valve member includes a step portion to form the gap.

In a further exemplary embodiment of the present invention, an end surface of the valve sleeve, which faces the valve member, is formed with an annular groove communicating with the openings of the communicating passages.

In yet a further exemplary embodiment of the present invention, a gap is formed between an outer circumference of the valve member and a bottom surface of the annular groove.

In another exemplary embodiment of the present invention, an outer circumference portion of the valve member contacts the valve sleeve to close the openings of the plurality of communicating passages.

In yet another exemplary embodiment of the present invention, the damper valve is provided in a predetermined hydraulic circuit disposed between an output port of the hydraulic control valve and the hydraulic actuator.

~~In order to solve the aforesaid object, the invention is characterized by having the following arrangement.~~

~~(1) A damper valve comprising:~~

~~a hollow casing including a first port connected to a hydraulic pump side and a second~~

~~port connected to a hydraulic actuator side;~~

~~a valve sleeve which divides the casing into a first chamber communicating with the first port and a second chamber communicating with the second port and includes a plurality of communicating passages communicating the first chamber with the second chamber;~~

~~a spool relatively movable with respect to the valve sleeve in an axial direction provided at the first chamber;~~

~~a spring for urging the spool toward the second chamber;~~

~~a supply port for supplying hydraulic oil, supplied to the first chamber through the first port, to the second chamber through the spool and the valve sleeve;~~

~~a one-way valve provided in the supply port for allowing the hydraulic oil to flow from the first port to the second port and inhibiting the hydraulic oil from flowing from the second port to the first port;~~

~~a reflux port which leads the hydraulic oil from the second chamber to the first damper through the communicating passage; and~~

~~a valve member for covering openings of the communicating passages which face the first chamber, wherein the valve member is elastically deformed by a low flow rate of the hydraulic oil flowing from the second chamber to the first chamber and when a flow rate of the hydraulic oil flowing from the second chamber to the first chamber exceeds a predetermined value, the valve member is moved with the spool against urging force of the spring to widely open the openings of the communicating passages.~~

~~(2) The damper valve according to (1), wherein the valve member is an annular member surrounding the spool, and an inner circumference of the annular member is held between the~~

~~valve sleeve and the spool.~~

~~(3) The damper valve according to (2), wherein a gap is formed between an outer circumference portion of the valve member and the openings of the communicating passages.~~

~~(4) The damper valve according to (3), wherein an annular projection to which the valve member is abutted is formed at an end surface of the valve sleeve to form the gap.~~

~~(5) The damper valve according to (3), further comprising a shim interposed between the valve member and an end surface of the valve sleeve to form the gap.~~

~~(6) The damper valve according to (3), wherein the valve member includes a step portion to form the gap.~~

~~(7) The damper valve according to (2), wherein an end surface of the valve sleeve which faces the valve member is formed with an annular groove communicating with the openings of the communicating passages.~~

~~(8) The damper valve according to (7), wherein a gap is formed between an outer circumference portion of the valve member and a bottom surface of the annular groove.~~

~~(9) The damper valve according to (7), wherein an outer circumference portion of the valve member contacts with the valve sleeve to close the openings of the communicating~~

~~passages.~~

~~(10) The damper valve according to (1), wherein the damper valve is provided in a predetermined hydraulic circuit disposed between an output port of the hydraulic control valve and the hydraulic actuator.~~